TEMPORARY DUTY (TDY)

GENERAL

Per diem is a travel allowance provided as a daily payment in lieu of reimbursement of actual expenses during government directed travel. Soldiers deployed under Temporary Change of Station (TCS) orders, Temporary Additional Duty (TAD) orders, or Group Travel Orders (unit movement orders) are entitled to per diem.

The amount of per diem is based on the availability of lodging and mess and the incidental expense rate specified by the Per Diem, Travel, and Transportation Allowance Committee for the location. The current specified incidental expense rate for all overseas locations is $3.50 per day. The current specified incidental expense rate for all CONUS locations is $3.00 per day. Specified lodging and meal rates vary by location.

In general, deployed Soldiers only receive the incidental portion of per diem as military lodging and meals are available throughout the theater. However, order issuing authorities have the authority to grant exceptions and authorize the higher local rates where the situation warrants.

Soldiers do not receive per diem during rest and recreation leaves, bad conduct status (such as AWOL), or while an in-patient in a hospital or a passenger on a government vessel.

TEMPORARY DUTY (TDY)
EXAMPLES OF INCIDENTAL EXPENSES

Incidental expenses should not be listed on a travel settlement voucher (DD Form 1351-2). These expenses are covered by the daily incidental expense portion of per diem. The following are a few examples of incidental expenses:

- Fees and tips to bellhops, maids, and porters
- Telephone calls necessary to reserve lodging
- Mailing costs associated with filing travel vouchers and paying government charge cards.
- Any expenses related to rooms, lodging, or valet service
- Potable water and ice
- Personal laundry/dry cleaning and pressing of clothing. (Note: This is reimbursable for CONUS travelers TDY for 7 consecutive days or longer. It is NOT a separate reimbursable expense for OCONUS travelers.)

TEMPORARY DUTY (TDY)
FINAL SETTLEMENT VOUCHER

All active duty Soldiers must submit their final vouchers **within 5 days of redeploying to home station. All reserve component Soldiers must submit their final voucher within five days of demobilization.** All Soldiers are required to file a final settlement voucher even if no advances or accruals were received during the TDY period.

To file a settlement voucher, complete a DD Form 1351-2 covering the entire TCS/TAD period. Be sure to annotate clearly any internal TDY periods and to claim any accrual payments. Submit the voucher, along with supporting documents to DFAS following procedures provided by the home station or demobilization-site servicing finance unit. Ensure you keep a copy of the entire final settlement packet.

DFAS will deposit travel payments in the same bank account as the Soldier's monthly military pay unless otherwise requested by the Soldier. The Soldier may establish a direct deposit account for travel payment purposes using MyPay. DFAS will deposit all travel payments into the designated account until the Soldier changes this election.

TEMPORARY DUTY (TDY)
FINAL SETTLEMENT VOUCHER (CONTINUED)

Guidelines for attaching documents to DD 1351-2 :

Attach a copy of all orders and amendments. Orders should cover all travel claimed. The TCS/TAD order is sufficient for travel to theater (including authorized delays), travel within theater, and return to home station. Attach a separate order for travel claimed outside these parameters.

A DD 1610 TDY order is generally used to direct temporary travel outside the theater for mission purposes. Soldiers who claim this type of travel must attach a DD 1610 to receive entitlements or reimbursements for that period of travel. If a Soldier did not receive a DD 1610 for this travel the Soldier should contact the command that directed the travel to obtain one.

If a Soldier did not receive a DD 1610 TDY order for medical treatment trips attach alternate documentation such as AF 3899A, hospital admission and/or discharge paperwork, or a memorandum, signed by either the Soldier's commander or

TEMPORARY DUTY (TDY)
FINAL SETTLEMENT VOUCHER (CONTINUED)

Guidelines for attaching documents to DD 1351-2 (continued):

Soldier paid lodging, meals, and/or airline tickets out of pocket at the medical site, the Soldier must attach a DD 1610 authorizing the meals, lodging or commercial ticket purchase to receive reimbursement.

Attach a copy of the DA 31 for any leave taken that is not listed in an attached order. Soldiers do not need to attach a copy of the DA 31 for in-theater Rest and Recreation (R&R) trips/passes (e.g Qatar, Kuwait).

Attach a copy of all applicable receipts. Regulations require a receipt for any reimbursable expense of $75.00 or more. Regulations require an itemized receipt for lodging and rental cars regardless of amount.

Attach a copy of any previously paid vouchers including travel advances, accruals, and intra-theater TDY travel settlements.

TEMPORARY DUTY (TDY)
FINAL SETTLEMENT VOUCHER (CONTINUED)

Checklist for review prior to submission:

Is all writing legible?

Block 1, **PAYMENT:** Has the EFT block been checked? If split disbursement is checked is a dollar amount listed?

Block 7, **ADDRESS:** Is address information correct? This is where the advice of payment will go.

Provide **email address**. Newer versions of the form have a block for this. If using an older version write in block 3.c.

Block 15, **ITINERARY:** Does block 15 have complete dates (e.g. year listed at top; day and month on each DEP/ARR line), locations, means/mode of travel and reason for stop?

If POC travel is used put PA in the means/mode block and check block 16.

If a Government Auto (tracked or not) is used put GA in means/mode block.

If a Government Bus is used put GB in means/mode block.

If a Government provided Plane or plane ticket is used put GP in means/mode block.

If a Self-provided Plane or plane ticker is used put CP in means/mode block, list cost of ticket in Block 18 (Reimbursable Expenses), and attach order authorizing purchase of commercial ticket.

If a Government provided Ship is used put GV in means/mode block.

TEMPORARY DUTY (TDY)
FINAL SETTLEMENT VOUCHER (CONTINUED)

Checklist for review prior to submission (continued):

Block 18: Are reimbursable expenses listed? Do all expenses $75.00 and over have a receipt?

Block 20: Has Soldier signed and dated?

Block 21: Has reviewer signed and dated? Is reviewer rank listed (SFC or above)?

FAMILY SEPARATION ALLOWANCE (FSA-II)

Family Separation Allowance (FSA-II) is intended to offset added housing expenses incurred by a Soldier due to enforced separation from dependents. It will appear as FSH on the Leave and Earning's Statement (LES). FSH is payable to any Soldier with dependents who is TDY for more than 30 days and the dependents are not residing at or near the TDY station. Entitlement stops if the Soldier returns to home station for more than 30 days during the TDY period. FSH is generally payable to a dual military service member with no dependents if the couple were residing together before being separated and are deployed to different locations. (Only one member is entitled even if both are deployed).

As of 1 October 2004 FSA-II is payable at $250 per month ($8.33 per day). Entitlement begins the day of departure from home station and ends the day prior to return to home station.

Soldiers must complete a DA Form 1561 before this entitlement can start. Agents may not sign the DA Form 1561 on behalf of the soldier.

BASIC ALLOWANCE FOR SUBSISTENCE (BAS)

Basic Allowance for Subsistence (BAS) is a cash allowance intended to help reimburse Soldiers for expenses incurred when subsisting themselves.

During a contingency deployment BAS is normally payable to all officers, warrant officers, and enlisted members.

For 2005 the specified rate for officers is $183.99 per month. The specified rate for enlisted is $267.18. Entitlement begins the day of departure and ends the day of return to home station.

BAS is not collected for meals consumed while deployed. Instead, the soldier forfeits the meal portion of per diem when subsisted at no charge. TCS/TAD orders should reflect any time periods when Soldiers are not subsisted at no charge. During these time periods the applicable per diem rate will apply.

BASIC ALLOWANCE FOR HOUSING (BAH)

Basic Allowance for Housing (BAH) is a cash allowance intended to help reimburse Soldiers for expenses incurred when quarters are not provided by the Government.

During a contingency deployment BAH entitlement does not normally change. **Active component Soldiers who were entitled to BAH prior to deployment generally continue to receive BAH unless other circumstances change (e.g. designated authority revokes Soldier's authorization to reside off-post).** Likewise, Soldiers who were not receiving BAH generally continue non-receipt unless other circumstances change (e.g. Soldier's spouse uses power of attorney to terminate government quarters). Reserve component Soldiers must establish entitlement to BAH upon mobilization.

For active component Soldiers BAH rates vary by rank, dependent status and assigned permanent duty station. During deployment the BAH rate continues to be based on the assigned permanent duty station. This rate does not change even if dependents choose to relocate to another area for duration of the deployment.

BASIC ALLOWANCE FOR HOUSING (BAH) continued

For reserve component Soldiers BAH rates vary by rank, dependent status and home of residence zip code. During deployment, Soldiers are entitled to BAH-I if maintaining a residence. Rate of BAH-I is based on home of residence zip code and applicable dependency status. If dependents move to a different residence during the deployment the BAH-I rate does not change. Soldiers without dependents are entitled to BAH-partial if not maintaining a residence unless the Soldier utilizes entitlement to special storage of household goods. **Reserve component Soldiers utilizing special storage of household goods and not maintaining a residence are not entitled to BAH.**

Soldiers paying child support who have no other dependents are entitled to BAH-DIFF. If a Soldier paying child support who has no other dependents also maintains a residence the Soldier is entitled to BAH-DIFF and BAH-I at the without dependent rate. Utilization of special storage of household goods does not impact entitlement to BAH-DIFF.

All reserve component Soldiers must complete a DA Form 5960 upon mobilization and provide substantiating

COST OF LIVING ALLOWANCE (COLA)

Cost of Living Allowance (COLA) is a cash allowance intended to enable an equitable standard of living in areas where costs of living is unusually high.

Members permanently assigned to designated areas receive this entitlement. During a contingency deployment, COLA entitlement does not normally change. Soldiers who were entitled to COLA prior to deployment generally continue to receive COLA. ***Soldiers deploying from an area not qualifying for COLA are not entitled to COLA while deployed even if the deployed location is a designated COLA area.***

COLA rates vary by rank, dependent status, dependent number and assigned permanent duty station. During deployment the COLA rate continues to be based on the assigned permanent duty station. The rate normally does not change as long as command sponsored dependents remain in the designated area. If the dependents leave the designated area for 30 days or longer, the dependent portion of COLA stops until date of the dependents' return.

HARDSHIP DUTY PAY - LOCATION (formerly Certain Places Pay, formerly Foreign Duty Pay)

Hardship Duty Pay (HDP-L) - Location for Designated Areas is a special pay intended to compensate Soldiers serving in locations where living conditions create undue hardship on the service member.

It is payable to all Soldiers who are performing official duties for more than 30 days in a designated hardship duty location (see entitlements map).

HDP-L rate varies with location. Specified amounts are monthly amounts paid on a daily basis (e.g. $50 HDP-L rate equates to $1.33 per day; $100 HDP-L rate equates to $3.33 per day; $150 HDP-L rate equates to $5 per day). Entitlement begins the day of arrival in the designated location and ends the day of departure. Specified amounts are maximum receivable for a given month.

When applicable in-theater servicing finance units will start HDP-L entitlement after arrival in theater.

HOSTILE FIRE/IMMINENT DANGER PAY (HFP)

Hostile Fire/Imminent Danger Pay (HFP) is a special pay intended to compensate members serving in locations where the member is subjected to imminent danger and/or hostile fire.

It is payable to all Soldiers who are performing official duties in a designated HFP area (see entitlements map).

As of 1 October 2004 the specified rate for HFP is $225 per month. One day spent in a designated HFP area qualifies the for the entire monthly amount.

In-theater servicing finance units will start HFP entitlement after arrival in theater.

COMBAT ZONE TAX EXCLUSION (CZTE)

GENERAL

Combat Zone Tax Exemption (CZTE) exempts Soldiers who serve in or in direct support of a designated hostile fire pay area from payment of federal income taxes. Both federal and state income tax withholding is exempted. This means the Army will not withhold federal or state taxes. This does not mean the soldier will not owe taxes. While the federal government excludes all military pay earned in the combat zone some states allow only partial exclusion or none at all. The Staff Judge Advocate can provide more information regarding this issue.

For officers, exemption is limited to an amount equal to the base pay of the Sergeant Major of the Army plus HFP. For 2005 this amount is $6,529.20. Income earned beyond this amount is fully taxable. For enlisted Soldiers all eligible pay is exempt.

Leave earned while in a CZTE area is also excluded from federal income taxes. For tax purposes, leave earned in the CZTE area is the first leave used after leaving the CZTE area. Reenlistment bonuses contracted in the CZTE area are excluded from federal income taxes. Installments from prior contracts are not exempted. Social Security and Medicare deductions will continue to be deducted from pay.

COMBAT ZONE TAX EXCLUSION (CZTE)
TYPES OF PAY EXLUDED

The following military pay can be excluded from income:

NOTE: Soldiers do not have to receive the pay while in a combat zone, but it must be paid for service there or for a period during which they were hospitalized or re-hospitalized as a result of a disease, injury or illness incurred there and hospitalization occurred no more than 2 years after the date of termination off the combat zone.

1. Active duty pay earned in any month they served in a combat zone.
2. Student loan repayments that are attributable to periods of service in the combat zone.
3. A reenlistment bonus if the voluntary extension or reenlistment occurs in a month they served in a combat zone.
4. Pay for accrued leave earned in any month served in a combat zone.
5. Pay received for duties as a member of the Armed Forces in clubs, messes, post and station theaters, and other non-appropriated fund activities. The pay must be earned in a month the member served in a combat zone.
6. Awards for suggestions, inventions, or scientific achievements Soldiers are entitled to because of a submission they made in a month they served in a combat zone.

A complete listing may be found in IRS Publication 3, The Armed Forces' Tax Guide. Obtain it by writing the IRS or by going to the IRS website, www.irs.gov. Direct questions regarding tax issues to the Staff

SAVINGS DEPOSIT PROGRAM (SDP)

The Savings Deposit Program provides opportunity for Soldiers to deposit up to $10,000 into an account earning interest at a rate of 10% per annum, compounded quarterly.

Soldiers performing official duties in designated areas may participate in the program (see entitlements map). To be eligible the Soldier must meet designated criteria for the area and the applicable contingency operation. Generally, Soldiers must be in the area for at least 30 days. Some operations allow participation if in the area for at least 1 day of 3 consecutive months. DODFMR, Volume 7A, Chapter 51 outlines requirements for various contingency operations.

Active component Soldiers may contribute through allotment (preferred method) or cash deposits (e.g. cash or negotiable instrument). Reserve component may only contribute through cash deposit. Monthly deposits are limited to an amount up to net unallotted current pay and allowances (end-of-month net pay). Agents with a power of attorney authorizing them to start, stop or change allotments may start a SDP allotment on behalf of the deployed Soldier once the deployment entitlements are showing in the soldier's pay account. Agents with a power of attorney authorizing them to make investments on the Soldier's behalf may deposit cash, money orders, traveler's checks or cashier's checks.

SPECIAL LEAVE ACCRUAL (SLA)

Special Leave Accrual (SLA) is the authority to exceed a 60-day leave balance at fiscal year end. It is not an additional form of leave. SLA is intended to provide relief to Soldiers not allowed leave during lengthy deployments or periods of hostility. Currently, Department of Defense has authority to approve up to 60 days SLA. ODCSPER is the proponent for SLA. Governing rules are prescribed in AR 600-8-10, Leaves and Passes, Chapter 3.

SLA is authorized for Soldiers serving in an area in which they were entitled to HFP for at least 120 continuous days. SLA should automatically accrue for this category. If it does not, the first LTC commander is approval authority for this category SLA.

SLA is authorized for Soldiers assigned to a designated deployable ship, mobile unit, or other similar prescribed duty and were prevented use of leave due to assignment and designation. Approval authority is Human Resources Command.

SLA is also authorized for Soldiers who deployed for less than 120 days if they were deployed for at least 60 or more days, deployed to meet a contingency operation of the U.S., or to enforce national policy or an international agreement based on a national security threat, and were prevented from using leave through the FY because of deployment or mission requirements. Approval authority is Human Resources Command.[19]

[19] DEPLOYMENT ENTITLEMENTS HANDBOOK, SOUTHWEST ASIA SPECIFIC, 13th FINANCE GROUP, 21 July 2005

Soldiers who earned SLA while in a HFP area have 3 fiscal years to

DEPLOYMENT ENTITLEMENT EXAMPLES

The following pages are examples of the effect deployment to various areas may have on pay. These examples are only estimates. Actual amounts will vary from soldier to soldier. All examples are for soldiers deployed to a CZTE area. Soldiers may use the following as a guideline to get a closer estimate of their individual situations. Refer to previous pages to determine if entitlement applies to you.

1. Base Pay/Special Pays – no change due to deployment
2. BAS – meal card holder increase $7.55 per day in 2005; No change for non-meal card holders
3. BAH – no change
4. HFP - $225 per month
5. HDP-L – Rate varies by location; $1.33 per day for locations authorized $50; $3.33 per day for locations authorized $100; $5.00 per day for locations authorized $150.00
6. FSH - $250 per month or $8.33 per day
7. Per Diem - $3.50 per day
8. CZTE – Amount equal to federal taxes on LES; Officers cannot exceed Sergeant Major of the Army Pay plus HFP (do not include Medicare and social security taxes in this amount).

Add together all entitlements and deductions to determine pay change for the calculated month.

"Phantom Paymasters"

Deployment Entitlements

Combat Zone - IRAQ

2005, Single Soldier, No Dependents

Entitlements	PFC Over 2	SPC Over 4	SGT Over 4	SSG Over 6	SFC Over 12	1SG / MSG Over 18	CSM / SGM Over 22
Combat Zone Tax Exclusion [1]	$169.21	$218.71	$246.17	$295.70	$445.70	$635.90	$863.30
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$226.50	$226.50	$226.50	$226.50	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hardship Duty Pay - Location [6]	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
Total Per Month	$825.71	$875.21	$902.67	$952.20	$875.70	$1,065.90	$1,293.30

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal income Tax. Officers are limited to $6,529.20 (SMA's pay of $6,304.20 + $225 for HFP) for tax exclusion. These CZTE figures are estimates including only Base Pay and HFP.
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- Deployed soldiers are authorized BAS Type S (Standard BAS) for period of deployment. Amount reflects difference between Type S ($267.18) less the difference in the Essential Station Messing monthly discount meal rate ($40.68 in 2005). BAS is paid on a daily rate. The amount shown is based on a 30-day month. Soldiers SFC and above receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month.
5. Family Separation Allowance (FSA-II)- Single soldiers without dependents are not entitled to FSA-II.
6. Hardship Duty Pay (HDP)- Rates are based on Iraq.

"Phantom Paymasters"

Deployment Entitlements

Combat Zone - IRAQ

2005, Soldier With 2 Dependents

Entitlements	PFC Over 2	SPC Over 4	SGT Over 4	SSG Over 6	SFC Over 12	1SG/MSG Over 18	CSM/SGM Over 22
Combat Zone Tax Exclusion [1]	$88.07	$121.07	$148.26	$197.80	$301.84	$415.96	$552.40
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance [5]	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00
Hardship Duty Pay - Location [6]	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
Total Per Month	$768.07	$801.07	$828.26	$877.80	$981.84	$1,095.96	$1,232.40

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $6,529.20
(SMA's pay of $6,304.20 + $225 for HFP) for tax exclusion. <u>These CZTE figures are estimates including only Base Pay and HFP.</u>
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- Married soldiers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225 per month.
5. Family Separation Allowance (FSA-II)- Payable to soldiers with dependents, starting after 30 days of separation Rate is $250/mth ($8.33/day).
6. Hardship Duty Pay (HDP)- Rates are based on Iraq.

"Phantom Paymasters"

Deployment Entitlements

Combat Zone - IRAQ

2005, Single Officer, No Dependents

Entitlements	2LT Over 2	1LT Over 2	CPT Over 6	MAJ Over 12	LTC Over 16	COL Over 18	BG Over 22	MG Over 24
Combat Zone Tax Exclusion [1]	$302.90	$398.26	$766.48	$1,070.23	$1,300.87	$1,328.34	$1,328.34	$1,328.34
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hardship Duty Pay - Location [6]	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
Total Per Month	$732.90	$828.26	$1,196.48	$1,500.23	$1,730.87	$1,758.34	$1,758.34	$1,758.34

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $6529.20
(CSA's pay of $6,304.20 + $225 for HFP) for tax exclusion. <u>These CZTE figures are estimates including only Base Pay and HFP.</u>
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- All officers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225 per month.
5. Family Separation Allowance (FSA-II)- Single soldiers without dependents are not entitled to FSA-II.
6. Hardship Duty Pay (HDP)- Rates are based on Iraq.

"Phantom Paymasters"

Deployment Entitlements

Combat Zone - IRAQ

2005, Officer with 2 Dependents

Entitlements	2LT Over 2	1LT Over 2	CPT Over 6	MAJ Over 12	LTC Over 16	COL Over 18	BG Over 22	MG Over 24
Combat Zone Tax Exclusion [1]	$205.00	$300.36	$494.31	$683.12	$895.23	$919.75	$919.75	$919.75
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00
Hardship Duty Pay - Location [6]	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00
Total Per Month	$885.00	$980.36	$1,174.31	$1,363.12	$1,575.23	$1,599.75	$1,599.75	$1,599.75

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $6,529.20
(CSA's pay of $6,304.20 + $225 for HFP) for tax exclusion. <u>These CZTE figures are estimates including only Base Pay and HFP.</u>
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- All officers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225 per month.
5. Family Separation Allowance (FSA-II)- Payable to soldiers with dependents, starting after 30 days of separation. Rate is $250 per month.
6. Hardship Duty Pay (HDP)- Rates are based on Iraq.

MyPay

MyPay is an automated system that allows Soldiers to change certain discretionary pay items via the internet. They can view and print Leave and Earning Statements (LES); view and print tax statements; change federal tax withholdings; update bank account and electronic fund transfer info; manage allotments; purchase U.S. savings bonds; control Thrift Savings Plan enrollments; and view and print travel vouchers.

There are three ways to obtain a MyPay pin number:

1) Go to the MyPay website, https://mypay.dfas.mil, click on the "New Pin" button and follow directions provided.

2) Fax your name, SSN, phone number, signature, and copy of a government ID to (216) 522-5800.

3) Mail a copy of your government ID and a written request to: DFAS-Cleveland, Attention: MyPay, 1240 East 9th Street, Cleveland, Ohio 44199.

If Soldier requests pin on-line DFAS will email a temporary pin to the Soldier's ako email account within 24 hours. If Soldier faxes or mails request DFAS will set a temporary pin the last five numbers of Soldier's SSN. *DFAS will not send notification your temporary pin has been set.* Wait at least two business days and log on. Allow extra time if request is mailed.

MyPay (continued)

Soldiers should never release their MyPay pin to another person. Soldiers who need other persons to view their pay information should request a Restricted Access pin using the Personal Settings Page of their MyPay account. This pin will allow the user to read and/or print all pay information but will not allow the user to make any pay changes.

Direct questions to customer service at 1-800-390-2348.

INCOME TAX FILING

Soldier who served in a CZTE area or a qualified hazardous duty area are automatically granted an extension on certain tax matters. These actions include: Filing any return of income, estate, or gift tax (except employment and withholding taxes); paying any income, estate, or gift tax (except employment and withholding taxes); filing a petition with the Tax Court for redetermination of a deficiency or for review of a Tax Court decision; filing a claim for credit or refund of any tax; bringing a suit for any claim for credit or refund; Purchasing a replacement residence to postpone paying tax on the gain on the sale of the old residence; making a qualified IRA contribution; allowing a credit or refund of any tax by IRS; assessment of any tax by the IRS; giving or making any notice or demand by the IRS for the payment of any tax or for any liability for any tax; collection by the IRS of any tax due; and bringing suit by the United States for any tax due.

Direct questions regarding your individual tax situation to your local Tax Center or Staff Judge Advocate office.

INCOME TAX FILING (continued)

Automatic extension is for 180 days after the later of: The last day the Soldier is in a combat zone (or the last day the area qualifies as a combat zone), or the last day of any continuous qualified hospitalization for injury from service in the combat zone.

Note: **If the IRS takes any actions listed or sends a notice of examination before learning that the taxpayer qualifies for a deadline extension, the taxpayer should return the notice with "COMBAT ZONE EXTENSION – OPERATION XXXXX" written across the top. No penalties or interest will be imposed for failure to file a return or pay taxes during the extension period. The IRS, however, will pay interest on a refund from the due date of the return if the return is timely filed after applying the deadline extension.**

Spouses of Soldier who served in a combat zone are entitled to the same deadline extension with two exceptions:
1. The extension does not apply to a spouse for any tax year beginning more than two years after the date that combat activities end.
2. The extension does not apply to a spouse for any period the qualifying Soldier is hospitalized in the United States for injuries incurred in a combat zone.

OBTAINING CASH IN THEATER

Soldiers may cash negotiable instruments with their local finance unit. Personal checks, traveler's checks, money orders, and cashier's checks are accepted. Current limit in theater is $300.00 per week for personal checks. No limit on other negotiable instruments.

Soldiers may obtain a casual payment from their local finance unit. Current limit is $350.00 per month. This method is not recommended as the Soldier cannot know when the payment will collect from their pay and several may collect at one time.

Alternate ways to obtain cash in theater include:

Cashing checks with AAFES. However, this service is not available in all areas and most exchanges allow only $20 over the purchase amount.

AAFES Star cards. However, this service is not available in all areas or at all AAFES exchanges.

NOTE: Debit cards are not recommended as there are very few ATMs in theater and virtually none in Iraq.

IMPACT OF MEDICAL ON ENTITLEMENTS

Soldiers who incur injury, disease or illness while in a designated Hostile Fire Pay or Combat Zone area are entitled to:

•Hostile Fire Pay/Imminent Danger Pay for **up to** 3 months from date of occurrence if caused by hostile action. Entitlement terminates on date of discharge from the hospital or 3 months whichever is earlier. Soldier receives the full month of entitlement even if only 1 day of the month is spent in either the HFP/IDP area or as a hospital in-patient. There is no entitlement for re-hospitalization.

•Combat Zone Tax Exemption for the month of hospitalization, to include re-hospitalization, for up to 2 years from date of termination of the combat zone. Cause of injury, disease or illness is not relevant as long as disease, wound or injury was incurred in the designated area and there is no evidence it existed prior to entry into the Combat Zone.

Soldiers with questions regarding this issue should contact a WIA Finance team or their servicing finance battalion.

IMPACT OF MEDICAL ON ENTITLEMENTS Continued

Each III Corps installation has designated offices specializing in pay actions of wounded Soldiers.

Fort Hood: HHC, 13th Finance Group office-(254) 288-2237 (DSN 738)
ATTN: AFZA-CFG (WIA Team) cell- (254) 291-7722
Building 16007 Old Ironsides Road
Fort Hood, TX 76544-5056

Fort Bliss: DMPO office-(915) 568-7602 (DSN 978)
Building 6380 (915) 568-4010
Fort Bliss, TX 79916

Fort Carson: DMPO office-(716) 526-2799 (DSN 691)
4900 Evans Street (716) 526-8502
Building 1220
Fort Carson, CO 80913

IMPACT OF MEDICAL ON ENTITLEMENTS Continued

Each III Corps installation has designated officers that specialize in pay actions of wounded Soldiers.

Fort Riley: DMPO office-(785) 239-5400 (DSN 856)
ATTN: Chief, Military Pay (785) 239-9375
Building 210 Custer Avenue
Fort Riley, KS 66442

Fort Sill: 15th Finance Battalion (D) office-(580) 442-3125 (DSN 639)
ATTN: Ms. Marilyn Sikes (if active) (580) 442-2120
ATTN: Mr. Joe Jenkins (if reserve or NG)
Building 3166 Jones Road
Fort Sill, OK 73503

SPECIAL EXTENSION ENTITLEMENTS
ASSIGNMENT INCENTIVE PAY

Assignment Incentive Pay (AIP) is part of a special incentive package for soldiers whose tours are extended during certain designated deployments and/or hardship assignments.

Authority to pay must be designated by DOD. DOD authority will state eligibility criteria, amount and payable time period.

SPECIAL EXTENSION ENTITLEMENTS

ASSIGNMENT INCENTIVE PAY (Continued)

CURRENT DOD AUTHORITY FOR SOUTHWEST ASIA AREA:

To be eligible, soldiers must have served in a designated unit and been in Iraq for more than 12 consecutive months or more than 12 months of a 15 month period supporting Operation Iraqi or Enduring Freedom. Certain units that are located in Kuwait but regularly operate in Iraq and that are located in Afghanistan have also been designated.

DOD must review and grant authority for payment on an annual basis. DOD initially authorized payment of $800 per month from 20 Jan – 1 Jun 2004. DOD has extended this authority to 31 DEC 2005.

Active component Soldiers may choose to receive AIP or tour stabilization at home duty station for a length of time to equal the deployment period. AGR soldiers have this same option. Reserve component soldiers do not.

To receive AIP Soldiers' commander must submit a DA 4187

SPECIAL EXTENSION ENTITLEMENTS
HARDSHIP DUTY PAY - TEMPO (HDP-T)

Hardship Duty Pay-Tempo is part of a special incentive package for Soldiers whose tours are extended beyond 12 months in Iraq in support of Operation Iraqi Freedom. It is an amount payable over and beyond Hardship Duty Pay – Location (HDP-L) and is paid for enduring additional hardship due to an extended stay in a designated hardship duty location.

Authority to pay HDP – T must be designated by DOD. DOD authority will state eligibility criteria, amount and payable time period.

SPECIAL EXTENSION ENTITLEMENTS

HARDSHIP DUTY PAY - TEMPO (HDP-T) Continued

CURRENT DOD AUTHORITY FOR SOUTHWEST ASIA AREA:

To be eligible, soldiers must have served in a designated unit and been in Iraq for more than 12 consecutive months or more than 12 months of a 15 month period supporting Operation Iraqi or Enduring Freedom. Certain units that are located in Kuwait but regularly operate in Iraq and that are located in Afghanistan have also been designated.

DOD must review and grant authority for payment on an annual basis. DOD initially authorized payment of $200 per month from 20 Jan – 1 Jun 2004. DOD has extended this authority to 31 Dec 2005.

To receive HDP-T Soldiers' commander must submit a DA 4187 IAW DA message to the in-theater servicing finance unit.